
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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School Property Tax Control Board Meeting Minutes October 7, 2004

Minutes and Discussion: September 16, 2004 meeting minutes.

Nineveh-Hensley-Jackson United School Corporation, Johnson/Morgan County: Officials requested approval of a new facility appeal in the amount of \$181,158. The tax rate impact of the appeal is \$0.036. The appeal was properly advertised. Officials requested the appeal due for an addition of 54,164 square feet constructed at Indian Creek Middle/High School Complex. The request is for 12 months of expenses and includes a custodial position and a pool chemical technician, utilities and supplies.

Present for the hearing was John Reed, Superintendent and Sandy West, Treasurer.

Comments: The Superintendent spoke about the new facility appeal. The appeal request is \$181,158 due to the replacement of the swimming pool and the addition of ten new classrooms, a new large group instruction and a wrestling room. There were also two new special education rooms added due to an increase in the number of special education students. Officials request two positions, a custodian and a pool chemical technician. The old pool was 125,000 gallons and the new pool is 425,000 gallons.

Mr. Bowen asked if the pool technician was a full-time position and the Superintendent replied yes. It was noted the supply costs were calculated on a per square foot basis.

Mr. Nemeth asked if the areas included in the appeal were new and not renovated space and the Superintendent replied yes.

Mr. Bowen asked if the pool chemical technician was a swim coach, or had other responsibilities. The Superintendent said they also serve as the custodian for the pool area and would be responsible for maintaining the large hallway in that area.

Ms. Henson asked if the swimming pool was used for physical education. The Superintendent said yes, as well as for public use. Ms. Henson asked if the public was charged a fee for using the pool and the Superintendent said no. Ms. Henson asked what the supply request included. The Superintendent said it included pool chemicals as well as the normal cleaning supplies for the ten new classrooms. Ms. Henson asked for an explanation of the \$10,000 requested for refuse removal. The Superintendent said it was associated with the pool area. The Treasurer said there was \$1,620 for a larger tote for trash at the pool area.

Motion: Mr. Bowen made a motion to approve a new facility appeal in the amount of \$180,000. Mr. Roberson seconded the motion, which favorably carried 3-0-1. Mr. Nemeth abstained from the vote.

MSD of Perry Township, Marion County: Officials requested approval of a new facility appeal in the amount of \$471,036 and a transportation appeal in the amount of \$304,091. The appeals were properly advertised.

Present for the hearing was William Brown, Associate Superintendent and Mike Bagley, Director of Facilities.

New Facility Appeal: The tax rate impact of the new facility appeal is \$0.0133. Officials requested the appeal due to the opening of Southport Middle School and Perry Meridian Middle School. Both facilities were occupied in August 2004. The request includes 5 custodial positions at each school, property services, utilities and supplies.

Comments: The Assistant Superintendent spoke about the new facility appeal. They were previously approved for five months of the appeal on the two new middle schools. The appeal request is the same, except for a 3% increase for salaries and the appeal amount is \$471,036.

Mr. Nemeth asked if any of the appeal request is for the central administration office and the Assistant Superintendent said no.

Motion: Mr. Bowen made a motion to approve a new facility appeal in the amount of \$471,036. Mr. Nemeth seconded the motion, which favorably carried 4-0.

Transportation Appeal: The tax rate impact of the transportation appeal is \$0.008. Officials requested the appeal due to increased fuel costs and an increase in the number of students transported/miles traveled. There have been 19 additional bus drivers added the last three years and 22 additional bus routes over the last five years. Officials report an increase in the 2005 budget of 13.4%.

Comments: The Assistant Superintendent spoke about the transportation appeal. The request is for \$304,091 and is due to an increase in the number of students and fuel costs.

Mr. Bowen felt the cost per mile should be similar between school corporations. He said their cost per mile calculates to about \$4.97 per mile while others have been \$3.00 or less. The Assistant Superintendent said desegregation busing has added considerable mileage and cost. Their drivers work 6 to 7 hours per day, which is more than most other districts.

Mr. Nemeth noted a typographical error on page 1, item 2 of the appeal paperwork. It should read 2005 as the year.

Motion: Mr. Nemeth made a motion to approve a transportation appeal in the amount of \$304,091. Mr. Roberson seconded the motion, which favorably carried 4-0.

MSD of Warren Township, Marion County: Officials requested approval of a new facility appeal in the amount of \$267,722. The tax rate impact of the appeal is \$0.0085. The appeal was properly advertised. Officials requested the appeal due to the opening of Brookview Elementary, a new facility, which opened in August 2002, and additions to Hawthorne Elementary, Heather Hills Elementary, Moorhead Elementary, Pleasant Run Elementary, Sunny Heights Elementary, Lowell Elementary and Grassy Creek Elementary, which all opened in August 2004. The request includes 5 custodial positions, three at Brookview Elementary and two for the additional kindergarten space added. They also requested property services, utilities and supplies.

Present for the hearing was David Geise, Associate Superintendent; David Holt, Treasurer and Tim Armstrong, Consultant.

Comments: The Treasurer spoke about the new facility appeal. Officials are requesting an appeal in the amount of \$267,722, with \$111,000 in operating costs and \$156,000 in salaries and benefits. The appeal is due to the addition of four classrooms at each of the seven elementary schools. These projects were a part of the Vision 2005 project that began in 2000. They have seen an increase in enrollment of 1,400 students over the past four years. This appeal is the third and final new facility appeal for those projects.

Mr. Roberson asked if officials were requesting five custodians for 42,000 square feet of new space. The Associate Superintendent said they are requesting two custodians for the additional Kindergarten space. The five custodians are for a new elementary school that opened two years ago and only utility costs were requested for that site, Brookview Elementary.

Ms. Henson asked how much area a custodian typically covers in their school district and the Associate Superintendent said 26,000 to 28,000 square feet.

Mr. Nemeth asked how far back the DLGF would allow for an appeal. Ms. Henson said it has historically been two years, but that is a decision that is made by the Commissioner.

Ms. Henson asked why officials waited to appeal on the Brookview custodial positions. The Associate Superintendent said they had done some internal staff repositioning to get by for a while to delay the tax increase.

Mr. Bowen asked about the zero increase of square footage reported on the hearing information sheet for Brookview Elementary. The Associate Superintendent said they reported the increase when they appealed for the utilities a couple of years ago. Mr. Bowen asked when the facility was occupied and the Treasurer said August 2002.

Motion: Mr. Roberson made a motion to approve a new facility appeal in the amount of \$267,722. Mr. Nemeth seconded the motion, which favorably carried 3-1. Mr. Bowen cast the dissenting vote.

Carmel Clay Schools, Hamilton County: Officials requested approval of a new facility appeal in the amount of \$897,734. The tax rate impact of the appeal is \$0.0129. The appeal was properly advertised. The appeal is for Creekside Middle School, a new facility that opened in

July 2004, an addition to Forest Dale Elementary that opened August 2004, a new College Wood Elementary that opened July 2004 and an addition to Carmel High School Freshman Center to open in August 2005. The request includes costs of custodial staff, property services, utilities and supplies. The Creekside Middle request includes 12 custodians, 1 maintenance position, property services, utilities and supplies and is the remaining 60% of the requested costs. The Forest Dale Elementary request includes 1 custodian, property services and utilities and is the remaining 60% of the requested costs. College Wood Elementary request is for the net increase in square footage and includes 1 custodian, property services and utilities and is the remaining 60% of the requested costs. The Freshman Center includes 9 custodians, 1 maintenance position, property services, utilities and supplies and represents the first 40% of the costs.

Present for the hearing was Roger McMichael, Assistant Superintendent and David Stowers, Supervisor of Accounting.

Comments: The Assistant Superintendent spoke about the new facility appeal. Officials request the appeal on four facilities, Creekside Middle School was completed this fall, a new elementary to replace an existing facility that opened this fall, an addition and renovation to Forest Dale Elementary that opened this fall and the Freshman Center that will open next fall. Officials requested 40% of the appeal on Creekside, the new elementary and Forest Dale last year, so this is the remaining 60%. Officials are requesting 40% on the Freshman Center and will request the remaining 60% for the 2006 budget.

Ms. Henson asked if the numbers were revised since last year and the Assistant Superintendent said they were the same.

Mr. Nemeth asked if there was any equipment items included in the supplies request and the Assistant Superintendent said no.

Ms. Henson asked for an explanation of the supplies request. The Assistant Superintendent said they were supplies to begin cleaning and the large items are purchased from the Construction fund.

Mr. Nemeth asked if there were any supplies that cost over \$5,000 and the Assistant Superintendent replied no.

Motion: Mr. Bowen made a motion to approve a new facility appeal in the amount of \$897,734. Mr. Nemeth seconded the motion, which favorably carried 4-0.

Hamilton Southeastern Schools, Hamilton County: Officials requested approval of a new facility appeal in the amount of \$473,788 and a transportation appeal in the amount of \$523,771. The appeals were properly advertised.

Present for the hearing was Mike Reuter, Business Manager; Cecilie Nunn, Assistant Business Manager and Jim White, Transportation Director.

New Facility Appeal: The tax rate impact of the appeal is \$0.0091. The appeal is for Sand Creek Elementary and Geist Elementary, both new facilities, and an addition to Fishers Junior High School. The appeal at Sand Creek Elementary is the first part of the appeal and is in the amount of \$144,897. Officials requested 3 night and 2 day custodial positions, property services, utilities and supplies. The appeal at Geist Elementary is for the remaining portion of the request and is in the amount of \$274,244. Officials requested 3 night and 2 day custodial positions, property services, utilities and supplies. The appeal for Fishers Junior High is for the remaining portion of the request and is in the amount of \$54,647. Officials requested 1 day custodial position, property services, utilities and supplies.

Comments: The Business Manager spoke about the new facility appeal. He submitted enrollment information that reported an increase of 1,153 students this year, which is the largest increase in the district ever. Officials expect to experience 1,000+ growth per year over the next several years. The result of the growth has been continued building of new facilities. The appeal includes a portion of Sand Creek Elementary to open next fall, the balance of Geist Elementary that opened this fall and the Fishers Junior High School expansion. The total appeal request is \$473,788. The request for Sand Creek Elementary is \$144,897, Geist Elementary is \$274,244 and \$54,647 for Fishers Junior High. There will be more schools opening in the next couple of years.

Mr. Nemeth asked about the custodian salary of \$30,000 versus \$25,000 that Carmel Clay Schools pay their staff. The Business Manager said that amount does reflect the hourly rate that is paid. They have not received much of a raise the last couple of years. Officials are considering restructuring staff for a number of square feet covered and days worked. They lost funding for 250 of the 1,000 new students last year. They are looking at ways to reduce cost based on hourly pay and a 260-day work year.

Motion: Mr. Roberson made a motion to approve a new facility appeal in the amount of \$473,788. Mr. Bowen seconded the motion, which favorably carried 4-0.

Transportation Appeal: The tax rate impact of the transportation appeal is \$0.01. Officials requested the appeal due to an increase in fuel costs, an increase in the number of students transported/miles traveled and an increase in the number of special education students transported/miles traveled. Since 2002, officials have added 28 bus drivers, a mechanic and 4 bus attendants. The number of bus routes has increased from 89 in 1999-2000 to 148 in 2003-2004. Officials reported a 17% increase in the transportation budget.

Comments: The Business Manager spoke about the transportation appeal. Officials request an appeal in the amount of \$523,771, which is significantly higher than in prior years. There are several things happening in the transportation department. Officials have cut field trips to one per grade each year. Additional trips are fee supported. They are considering walk zones to decrease the number students being transported. They did not have enough cash to fund last year's budget and paid \$250,000 of transportation expenses out of the General fund. They continue to fall short in the Transportation fund. New students continue to register after the start of school, which causes problems in the bus routes. There are more demands being placed on the transportation staff. It is difficult to determine where the new students will be located.

Officials added more routes this year and expect to pay transportation costs out of the General fund again this year.

Motion: Mr. Nemeth made a motion to approve a transportation appeal in the amount of \$523,771. Mr. Roberson seconded the motion, which favorably carried 4-0.

Zionsville Community Schools, Boone County: Officials requested approval of a new facility appeal in the amount of \$1,138,974 and a transportation appeal in the amount of \$684,388. The appeals were properly advertised.

Present for the hearing was Howard Hull, Superintendent and Mike Shafer, Chief Financial Officer.

New Facility Appeal: The tax rate impact of the appeal is \$0.0777. Officials requested the appeal for two additions at Zionsville High School, one opened in June 2004 and the other to open in June 2005, and the new Stonegate Elementary to open in June 2005. The appeal for the 2004 addition to the high school is for the remaining portion of the appeal in the amount of \$149,058 and includes requests for a building manager and two custodians and utilities. The Stonegate Elementary appeal request is in the amount of \$483,861. The appeal includes a building supervisor, an assistant building supervisor, six custodians, a maintenance technician and a groundskeeper/custodian, as well as utilities, insurance, supplies and equipment. The high school 2005 addition appeal request is in the amount of \$506,055. The appeal includes a building supervisor, an assistant building supervisor, seven custodians, maintenance technician and groundskeeper/custodian.

Comments: The Superintendent spoke about the new facility appeal. The appeals are due to an increase in enrollment. The enrollment has doubled in the last nine years and expect it to double again in the next eight years.

Ms. Henson asked if the Stonegate Elementary and 2005 High School addition were prorated for seven months and the Chief Financial Officer replied yes.

Mr. Bowen asked if the pool addition was a continuation of last year and the Superintendent responded yes.

Mr. Nemeth asked about the building supervisor and the Superintendent said it was the head custodian. Mr. Nemeth asked if equipment items over \$5,000 were reduced. Ms Henson stated Ms. Hemmerle calculated a new appeal amount based on the reduction of those equipment items. The revised amount is \$1,036,544. Mr. Nemeth questioned item number 67 on the equipment list that said 52 foot Exmark Lazer. The Chief Financial Officer said that should read 52 inches.

Motion: Mr. Roberson made a motion to approve a new facility appeal in the amount of \$1,036,544 to reflect the reduction of equipment items over \$5,000. Mr. Bowen seconded the motion, which favorably carried 4-0.

Transportation Appeal: The tax rate impact of the appeal is \$0.0467. Officials requested the appeal due to an increase in fuel costs, an increase in the number of students transported and an increase in the number of miles traveled transporting special education students. There have been 21 bus drivers added since 2002 and the number of bus routes has increased from 74 in 2000 to 114 in 2004. Officials reported a 54% increase in the transportation budget.

Comments: The Superintendent spoke about the transportation appeal. They are experiencing growth on the edge of Eagle Township, which increases transportation costs.

Mr. Bowen asked about the total mileage of the school district. The Chief Financial Officer said based on daily regular education students of 2,937.4 miles and special education students of 798 miles times 180 days, the total mileage calculates to 672,372.

Motion: Mr. Bowen made a motion to approve a transportation appeal in the amount of \$684,388. Mr. Nemeth seconded the motion, which favorably carried 4-0.

Lebanon Community School Corporation, Boone County: Officials requested approval of a transportation appeal in the amount of \$200,000, a General fund shortfall appeal in the amount of \$103,769 and a Transportation fund shortfall in the amount of \$19,157. The appeals were advertised, but the Transportation fund appeal amount was listed as \$200,000.

Present for the hearing was Ralph Walker, Superintendent and Charles Tait, Assistant Superintendent.

Transportation Appeal: The tax rate impact of the appeal is \$0.02296. Officials requested the appeal due to an increase in fuel costs and an increase in the number of students transported/miles traveled. There were seven bus drivers added in 2003-2004 and the number of routes has increased from 22 in 2000-2001 to 30 in 2004-2005. Officials reported a 13% increase in the transportation budget.

Comments: The Assistant Superintendent spoke about the transportation appeal. Officials have experienced an increase in the number of students transported, fuel costs and in salaries. They ended 2003 in the red and expect to again in 2004. Officials did not request the transportation maximum levy in 2002 and need to recoup some of what was lost.

Ms. Henson noted the appeal total for the Transportation fund, including the shortfall appeal, was \$219,157, but officials only advertised \$200,000. Ms. Henson said officials qualified for a transportation appeal in the amount of \$90,279 based in the DLGF formula.

Motion: Mr. Nemeth made a motion to approve a shortfall appeal in the amount of \$90,279 to reflect the amount per the DLGF transportation formula. Mr. Roberson seconded the motion, which favorably carried 4-0.

Shortfall Appeal: Officials requested the appeal due to a shortfall that occurred in 2003.

Comments: The Assistant Superintendent discussed the shortfall appeal.

Ms. Henson asked if the appeal was for a shortfall of 2002 pay 2003 property taxes and the Assistant Superintendent said yes.

Motion: Mr. Bowen made a motion to approve a shortfall appeal in the General fund for \$103,769 and the transportation fund in the amount of \$19,157. Mr. Roberson seconded the motion, which favorably carried 4-0.

Avon Community School Corporation, Hendricks County: Officials requested approval of a new facility appeal in the amount of \$544,228 and a transportation appeal in the amount of \$428,898. The appeals were properly advertised.

Present for the hearing was Dr. Joe Koval, Assistant Superintendent.

New Facility Appeal: The tax rate impact of the appeal is \$0.0255. The appeal request is for the new Avon Intermediate West School and the addition to Avon Middle School, which both are expected to open in July 2005. The intermediate school request is for \$448,604 and includes one maintenance position, a head custodian, a groundskeeper, six custodians, property insurance, utilities and supplies. The request for the middle school is in the amount of \$95,624. The request includes a custodial position, property insurance, utilities and supplies.

Comments: The Assistant Superintendent spoke about the new facility appeal. They are requesting the appeal for two facilities. A 30,000 square foot addition to Avon Middle School is the balance of that appeal. The request includes two custodians, insurance and utilities.

Ms. Henson asked if the request amount has changed from last year. The Assistant Superintendent said some, a small amount in utilities. The Assistant Superintendent noted the appeal also includes the first part of the appeal on the Intermediate School.

Motion: Ms. Henson made a motion to approve a new facility appeal in the amount of \$544,228. Mr. Nemeth seconded the motion, which favorably carried 4-0.

Transportation Appeal: Officials requested the appeal due to an increase in the number of students transported/miles traveled. Officials reported many new positions added over the last three years and an increase in the number of routes from 107 in 1999-2000 to 182 in 2003-2004. Officials reported a 19% increase in the transportation budget.

Comments: The Assistant Superintendent spoke about the transportation appeal. They have experienced an increase in enrollment of 378 students this year. The district transports all students since there are no sidewalks in the community. They have hired an additional mechanic, bus drivers and aides over the last few years. They had four special education buses seven years ago, they now have fifteen. They have experienced an increase in fuel and insurance costs. Bus drivers receive the same insurance as teachers.

Mr. Bowen asked how many miles are traveled per year. The Assistant Superintendent was unsure, as that information was provided by the transportation director. Mr. Bowen asked what

the 2005 budget is for the Transportation fund and Ms. Henson responded approximately \$3.3 million. The Assistant Superintendent said the number reported on the appeal paperwork reflected round trip mileage per day. Mr. Bowen calculated total mileage of 447,300 based on 2,485 miles times 180 days. Mr. Bowen calculated a cost per mile of over \$7, which he felt was high. The Assistant Superintendent said the district covers one township and the transportation director tracks the mileage. Mr. Roberson said that Avon could be paying more for drivers and fuel than other districts. The Assistant Superintendent said they pay their drivers well, as it is difficult to find and maintain staff.

Motion: Mr. Roberson made a motion to approve a transportation appeal in the amount of \$428,898. Mr. Nemeth seconded the motion, which favorably carried 4-0.

MSD of Boone Township, Porter County: Officials requested approval of a new facility appeal in the amount of \$83,000 with a tax rate impact of \$0.11256. The appeal was properly advertised. Officials requested the appeal for the new Hebron High School, which should be occupied in the fall of 2005. The request is for the net increase in square footage of 112,338 square feet. The request includes 3 custodial positions, property insurance, utilities, supplies, equipment and a vehicle.

Present for the hearing was George Letz, Superintendent and Dr. Bivens, Consultant.

Comments: The Superintendent spoke about the new facility appeal. Officials advertised a new facility appeal amount of \$170,000 as part of the 1028 hearing notice. They received two common school loans of \$15 million, which allowed them to enlarge the project due to financing a large part of the project at a lower interest rate. The construction began in April and the school board approved a larger new facility appeal by a vote of 5 to 0.

Dr. Bivens continued the discussion. The common school loans were approved in October 2003 and March 2004. Officials are appealing the net increase in square footage of 112,338 square feet. He feels the utility estimate is higher than Indianapolis-area school corporations because they are covered by NIPSCO, which has one of the highest rates in the nation. He thinks when the initial appeal estimate was derived that no one checked with the insurance company on the increase in the premium. The increase is over \$14,000. The tax rate impact difference between the \$170,000 original appeal and the revised appeal amount of \$249,000 is \$0.035. Dr. Bivens noted the mower should have been included in the equipment request and not listed as a vehicle. He feels the \$249,000 is still below what they will actually need.

Ms. Henson explained the recently enacted legislation requiring taxpayers be notified of the new facility appeal amount as part of the public notice of a proposed project.

Mr. Nemeth asked if the DLGF personnel had reduced the appeal amount for items over \$5,000. Ms. Hemmerle said she reduced two items.

Ms. Henson noted her concern that taxpayers were notified of an appeal amount of \$170,000.

Motion: Mr. Nemeth made a motion to approve a new facility appeal in the amount of \$77,300 per the DLGF revised equipment amount. Mr. Bowen seconded the motion, which favorably carried 4-0.

South Montgomery Schools, Montgomery County: Officials requested approval of a new facility appeal in the amount of \$111,641. The tax rate impact is \$0.02. The appeal was properly advertised. Officials requested the appeal for an addition to Southmont Junior High, which will be occupied in the fall of 2005. The request includes a custodial position, utilities and supplies.

Present for the hearing was J. Bret Lewis, Superintendent.

Comments: The Superintendent spoke about the new facility appeal. The 1028 notice for the project indicated a new facility appeal amount of \$300,000. The appeal is for Southmont Junior High School, which they will begin paying utility costs late this year. Some high school classes will be transferred into the junior high as renovations begin at that facility. The appeal does not incorporate the field house.

Ms. Henson asked if the appeal amount of \$111,641 was for twelve months at the junior high school. The Superintendent said yes as they will have to heat the facility and pay the electric bills. Ms. Henson asked if there was a maintenance position also requested and the Superintendent replied that person would start in January. Ms. Henson noted that a school is typically only eligible for the time occupied. The Superintendent said he realized that, but they will be paying utility expenses.

Mr. Bowen asked why the utility costs are not part of the construction costs. The Superintendent said the school corporation is charged by the construction company for the utility expense.

Ms. Henson asked if the utility expenses are paid out of the General fund and not the Construction fund. The Superintendent said the Construction fund. Ms. Henson asked when the facility would be occupied and the Superintendent said July 2005. Ms. Henson felt the request should be prorated for five months that the facility will be occupied in 2005. The prorated amount would be \$46,517. The Superintendent said that fuel costs are not consistent from year to year. It will be 2007 before they can appeal on the high school project. He asked if there was an escalator allowed for costs. Ms. Henson explained they could come back next year for the remaining seven months. The Superintendent said his question was in reference to the \$300,000 advertised as part of the 1028 hearing. How do officials adjust the request above that amount if costs increase over what amount was advertised. Ms. Henson said that would need to be clarified as legislation did not address that issue.

Motion: Ms. Henson made a motion to approve a new facility appeal in the amount of \$46,517 to prorate the request for five months the facility will be occupied in 2005. Mr. Bowen seconded the motion, which favorably carried 4-0.

Tippecanoe School Corporation, Tippecanoe County: Officials requested approval of a transfer tuition appeal in the amount of \$452,098, a General fund shortfall appeal in the amount

of \$578,068 and a Transportation fund shortfall appeal in the amount of \$86,798. The appeals were properly advertised.

Present for the hearing was Mark Miller, Assistant Superintendent.

Transfer Tuition Appeal: Officials requested the appeal due to expenses paid for transfer tuition. The list provided reflects eligible payments to Indiana school corporations.

Comments: The Assistant Superintendent spoke about the transfer tuition appeal. Officials appeal this on an annual basis as they have an extremely high transfer out of students. The school board and Superintendent will approve the transfer if the parents agree to make up the expenses. They have 167 transfers out this year versus 7 transfers in. This situation helps them since they are seeing an increase in enrollment and the transfers out reduces the need for building projects in the district. Officials paid out \$645,000, but with receipts and reimbursements from parents the difference is \$452,098.

Mr. Nemeth questioned the charge to parents. The Assistant Superintendent explained it was determined from the Form 515 that compares the cost to educate in that grade level versus the school the student will attend. Mr. Nemeth asked if it was the net bottom line difference on the Form 515 and the Assistant Superintendent replied yes.

Motion: Mr. Nemeth made a motion to approve a transfer tuition appeal in the amount of \$452,098. Mr. Bowen seconded the motion, which favorably carried 3-0-1. Mr. Roberson abstained from the vote.

Shortfall Appeal: Officials requested the appeal due to a shortfall that occurred in 2003.

Comments: The Assistant Superintendent spoke about the shortfall appeals. They were a victim of reassessment and have only experienced a shortfall three times in 34 years. They experienced a shortfall of just under \$1.2 million in all funds. Tippecanoe County had a new assessor for reassessment. The assessed value was less than the certified assessed value and there were further corrections made and refunds given after the abstract was completed. The amounts of the appeal are \$578,068 for the General fund and \$86,798 in the Transportation fund.

Motion: Mr. Bowen made a motion to approve a shortfall appeal in the General fund for \$578,068 and the Transportation fund in the amount of \$86,798. Mr. Nemeth seconded the motion, which favorably carried 3-0-1. Mr. Roberson abstained from the vote.

Lake Central School Corporation, Lake County: Officials requested approval of a transportation appeal in the amount of \$125,000 and a transfer tuition appeal in the amount of \$187,518. The appeals were properly advertised.

Present for the hearing was Tom Dykiel, Business Manager.

Transportation Appeal: The tax rate impact of the appeal is \$0.0001. Officials requested the appeal due to an increase in fuel costs. There have been no new positions added the last few

years and the increase in routes is one since 1997-1998. Officials reported an increase of 16% in the transportation budget.

Comments: The Assistant Superintendent spoke about the transportation appeal. He submitted additional information regarding fuel costs. They are a growing school corporation and experienced an increase of 367 students this year. Officials are in the process of converting to a low sulfur diesel fuel. The cost of fuel through September was \$159,000. They receive 7,500 gallons per load twice a month. The Assistant Superintendent said the price of oil is up to \$2 per barrel. Officials feel \$125,000 is needed to meet the budget.

Mr. Bowen asked about the total mileage transported. The Assistant Superintendent said there are over 4,000 homes on the books for St. John township and they cover an area of 26 square miles. Officials are considering a new building next year.

Motion: Mr. Roberson made a motion to approve a transportation appeal in the amount of \$125,000. Mr. Nemeth seconded the motion, which favorably carried 4-0.

Transfer Tuition Appeal: Officials requested the appeal for payments/receipts from 2003.

Comments: The Assistant Superintendent spoke about the transfer tuition appeal. He noted Campagna used to be Hoosier Boys Town in the district.

Mr. Nemeth asked about ABC and CDG school districts listed in the information. The Assistant Superintendent said he thought they were examples and should not have been on the list of receipts. Mr. Nemeth asked about the Bancroft request. The Assistant Superintendent said the state covers most of that expense. Mr. Nemeth asked if the DLGF has allowed that in the past and Ms. Henson replied yes due to the nature of the placement by the state.

Ms. Henson asked about Campagna. The Assistant Superintendent said they charge them since they take out of state students and officials feel they are receiving state and local funding.

Motion: Ms. Henson made a motion to approve a transfer tuition appeal in the amount of \$187,517. Mr. Bowen seconded the motion, which favorably carried 4-0.

Northwest Allen County Schools, Allen County: Officials requested a new facility appeal in the amount of \$390,600. The appeal was properly advertised. The tax rate impact of the appeal is \$0.0493. The appeal is for Carroll Middle School, a new facility, and an addition to Oak View Elementary. Carroll Middle School was occupied in July 2004 and Oak View Elementary was occupied in March 2004. The appeal for Carroll Middle School is in the amount of \$344,449 and includes a head custodian, six FT custodians and two PT custodians. The appeal also includes costs for property insurance, utilities and supplies. The appeal for Oak View Elementary includes one custodian, property insurance, utilities and supplies.

Present for the hearing was Niles Pfafman, Business Manager; Bill Mallers, Assistant Business Manager and Julie Striggle, Treasurer.

Comments: The Assistant Business Manager spoke about the new facility appeal. They are experiencing considerable growth and have 257 more students this year. They completed a new middle school of 180,000 square feet as well as an addition to Oakview Elementary School. Officials appealed for \$781,200, but were only approved for \$390,600 since the facilities were occupied only half of the year. They are requesting the remaining \$390,600. Officials expect continued growth in the school corporation.

Mr. Nemeth asked if any equipment items were included in the request for supplies and the Assistant Business Manager said no. Mr. Nemeth clarified there were no large ticket items included in the request and school officials said those items are purchased through the Construction fund.

Mr. Bowen noted the difference in utility costs between the two Allen County school districts.

Motion: Mr. Roberson made a motion to approve a new facility appeal in the amount of \$390,600. Mr. Bowen seconded the motion, which favorably carried 4-0.

Southwest Allen County Schools, Allen County: Officials requested approval of a new facility appeal in the amount of \$507,980. The appeal was properly advertised. The tax rate impact of the appeal is \$0.0256. Officials requested the appeal for two new facilities, Lafayette Meadows Elementary and a new Middle School. The elementary opened in August 2004 and the appeal amount is \$168,284. The request includes four custodians, property insurance, utilities and supplies. The middle school is scheduled to open in August 2005 and the appeal amount is \$339,696. The request includes eight custodial positions, property insurance, utilities and supplies.

Present for the hearing was Jim Coplen, Business Manager.

Comments: The Business Manager spoke about the new facility appeal. There are two facilities included in the appeal. The appeal for the elementary is the second half of the appeal request. This is a geothermal building so the utility costs are lower. A new middle school scheduled to open in August of 2005 is also included in the appeal. Officials are asking for half since it will not be occupied for the full year. Officials are trying to replace facilities with larger buildings. The old middle school will become a freshman center so that is why they did not reduce the square footage on the request.

Ms. Henson asked if the elementary appeal request amount was modified from last year. The Business Manager said they did increase salaries and benefits.

Mr. Nemeth asked about the Pro/Tech Services. The Business Manager said it is an outside firm for building needs.

Mr. Roberson asked if they were services provided or consultants. The Business Manager said consultant.

Motion: Mr. Bowen made a motion to approve a new facility appeal in the amount of \$507,980. Ms. Henson seconded the motion, which favorably carried 3-1. Mr. Nemeth cast the dissenting vote.

Fairfield Community Schools, Elkhart County: Officials requested approval of a transportation appeal in the amount of \$175,000. The appeal was properly advertised. The tax rate impact of the appeal is \$0.0356. Officials requested the appeal due to increases in the cost of fuel, an increase in the number of students transported/miles traveled and an increase in the number of special education students transported/miles traveled. A special education driver was added in 2004. The number of bus routes has increased by two since 2000-2001. Officials reported a 34% increase in the transportation budget.

Present for the hearing was Roger Zentz, Administrative Assistant of Business.

Comments: Mr. Zentz spoke about the transportation appeal. Officials advertised an appeal amount of \$175,000, but qualify for \$150,156 based on the DLGF formula. He said most routes are overloaded with students. The bus capacities are 64 and 72-passenger in the district. They have been adding routes and special education needs are increasing. A Head Start program is being established and they are requesting transportation as part of the program. Officials have been telling them no, but he would expect it will become a reality. They experienced a loss of levy in the amount of \$83,000 due to Senate Bill 1. The prior Business Manager was conservative with the transportation budget due to a building project. The 2004 budget was decreased by \$111,000.

Ms. Henson asked if the school district was approved for a special transportation appeal that was allowed this summer by the DLGF and Mr. Zentz replied no. Ms. Henson said the fuel price of \$1.30 for 2005 seems low. Mr. Zentz said that is for a gas and diesel blend and is the actual contract amount. Ms. Henson asked if they were locked in for 2005 and Mr. Zentz said until August 2005.

Motion: Ms. Henson made a motion to approve a transportation appeal in the amount of \$172,793 based on the DLGF formula. Mr. Nemeth seconded the motion, which favorably carried 4-0.

New Albany-Floyd County Consolidated Schools, Floyd County: Officials requested approval of a new facility appeal in the amount of \$1,086,327. The appeal was properly advertised. The tax rate impact of the appeal is \$0.0401. Officials requested the appeal due to an addition at Hazelwood Middle School and the new Highland Hills Middle School. Hazelwood Middle School was occupied in July 2004 and the appeal amount is \$280,755. Highland Hills Middle School was occupied in July 2004 and the appeal amount for this facility is \$805,572. The total appeal request includes four plant operator positions, groundskeeper and a custodian, as well as property insurance, utilities and supplies.

Present for the hearing was Dr. Brad Snyder, Deputy Superintendent and Fred McWhorter II, Director of Business.

Comments: The Director of Business spoke about the new facility appeal. The appeal covers the second phase of an \$80 million project, an addition to a middle school and a new middle school. The new middle school will house 1,500 students. Officials are requesting fifteen custodians, eleven at the new middle school and four at the other middle school. The custodians in their school district cover 25,000 square feet. The appeal includes utilities and supplies, which are cleaning materials. A petition and remonstrance process was filed on the project and the school won the signature drive. A \$1,500,000 new facility appeal was advertised as part of the 1028 hearing.

Ms. Henson asked how many middle schools are in the school district. The Director of Business said there are two high schools, three middle schools and thirteen elementary schools in the district, along with an adult vocational school, adult education facility and an alternative school. There are 11,400 students in the district, but around 12,000 when you include the adult program students. Ms. Henson asked if officials came in under the appeal amount advertised with the 1028 notice and the Director of Business replied yes.

Motion: Mr. Roberson made a motion to approve a new facility appeal in the amount of \$1,086,327. Mr. Nemeth seconded the motion, which favorably carried 4-0.

Lanesville Community School Corporation, Harrison County: Officials requested approval of a new facility appeal in the amount of \$137,131. The appeal was properly advertised. The tax rate impact of the appeal is \$0.125. Officials requested the appeal for a new gymnasium and an addition to the corporation office. The appeal request includes two custodians and ½ maintenance position, property services, utilities, supplies and equipment.

Present for the hearing was Phil Partenheimer, Superintendent.

Comments: The Superintendent spoke about the new facility appeal. The appeal request is in the amount of \$142,210. A gymnasium was condemned by a structural engineer. Officials are not requesting for the cost of utilities for the new gymnasium. A hallway was added as part of the gymnasium project that is storm weather safe. They are adding full-day Kindergarten to the school system. A former storage area has become the Superintendent's office and is included in the appeal request. Officials request two custodians, a part-time maintenance position, equipment, utilities, supplies and parking lot materials.

Mr. Bowen questioned the amount of the appeal request. The Superintendent said it is \$137,131. Mr. Bowen asked how officials could justify the amount of the appeal when the cost increase of the gymnasium is only \$13,665. He also questioned the amount listed as \$4,62.52 on page 2 of the hearing information sheet. The Superintendent said they are asking for one day and one night custodian and some assistance in the maintenance department. The equipment request includes two scrubbers, one for rubber floors and one for carpets. There were no functioning locker rooms previous to the project, so a locker area was added. A scissors lift is included in the request to allow for changing security lights that are 32 feet high. Mr. Bowen questioned of the figures were incorrect since the office portion of the request seemed high. The Superintendent reiterated the appeal request of \$137,131 is the combined amount for both facilities.

Mr. Roberson asked what is the appeal amount and the Superintendent said \$137,131. Mr. Roberson asked what made up that total. The Superintendent said \$5,280 is for supplies, \$2,289 for equipment, \$4,318 for the lift, \$2,116 for two security cameras, \$20,000 for utilities, \$60,953 for the 2 custodians and ½ maintenance position, \$36,359 for benefits, \$4,316 for floor refinish and \$1,500 for parking lot striping.

Mr. Nemeth asked about the DLGF position on the administration office. Ms. Henson said the costs associated with administration areas has been disallowed in the past. Ms. Henson noted her concern of pinpointing the amount of the request for the gymnasium and the fact that two custodians are being requested for this area. The Superintendent replied the two gyms in the corporation are overused and the custodial staff was reduced due to the ADA grant cutbacks. Officials are trying to recoup the loss of staff. Ms. Henson also questioned the costs for parking lot striping.

Mr. Bowen asked if school officials had time to revise their paperwork and return to a future meeting. Ms. Henson requested officials resubmit their information and return to the November 4, 2004 control board meeting.

Motion: Mr. Bowen made a motion to table the issue until school officials could submit revised paperwork to reflect the requested appeal amount. Mr. Roberson seconded the motion, which favorably carried 4-0.

Spencer-Owen Community School Corporation, Owen County: Officials requested approval of a new facility appeal in the amount of \$141,474. The appeal was properly advertised. The tax rate impact of the appeal is \$0.0260. Officials requested the appeal due to an addition at Owen Valley High School, which will be occupied in January 2005. The request includes four custodians and a maintenance position, property services, utilities and supplies.

Present for the hearing was Terry McDaniel, Superintendent and Randy Roberts, Business Manager.

Comments: The Business Manager spoke about the new facility appeal. The school board realized there were building needs back in 1995. A community task force of school officials and community members was formed. The initial phase was completed in the fall of 2000 and included one new elementary school and renovation of two others. The next project to complete was a renovation to Owen Valley High School. A task force was formed again to review the recommendations of the previous task force. A \$300,000 per year new facility appeal was advertised as part of the 1028 hearing. The project included remodeling over 100,000 square feet, but that area is not included in this appeal. Officials are requesting six months of the costs since the facility will not be occupied until July 2005. The appeal request is \$141,474, but the total appeal amount is \$291,801 for the entire year.

Ms. Henson asked if the occupancy date on the hearing information sheet of January 2005 was incorrect. The Business Manager said yes, a portion of the building would be occupied in January, but was not an ample amount to request the entire appeal.

Mr. Nemeth asked if the administration wing was included in the appeal request. The Business Manager said the administration area is included in the new 80,000 square feet addition, but the costs associated with it are not included in the appeal request. Mr. Nemeth questioned the \$4,953 repair and maintenance cost listed for the appeal. The Business Manager said it was for repairs that custodians or maintenance personnel would complete. There are 270 air filters that will need to be replaced every other month. Mr. Nemeth asked if this would be salary compensation as part of their duties. The Business Manager said they would hire some of it out as their personnel do not have the expertise to change these filters. The HVAC maintenance is done by Johnson Controls. The Superintendent said Johnson Controls does not provide the filters for replacement. Mr. Nemeth asked if any of that amount was to cover the salary of custodial employees and the Business Manager replied no.

Ms. Henson asked how much area a custodian was responsible for and the Business Manager replied 20,000 square feet.

Motion: Mr. Bowen made a motion to approve a new facility appeal in the amount of \$141,474. Mr. Nemeth seconded the motion, which favorably carried 4-0.

Scott County School District #1, Scott County: Officials requested approval of a new facility appeal in the amount of \$100,000. The appeal was properly advertised. The tax rate impact of the appeal is \$0.0664. Officials requested the appeal for an addition made to Austin Middle/High School, which was occupied in August 2000. The appeal request includes cost for salaries and utilities.

Present for the hearing was Berley Goodin, Superintendent and Ken Kidd, Assistant Superintendent.

Comments: The Superintendent spoke about the new facility appeal. Officials are requesting an appeal in the amount of \$100,000. The appeal includes three custodians and utilities. The tax rate impact of the appeal is \$0.0664.

Mr. Nemeth asked how many positions were being requested and the Superintendent said three, along with utility costs. Mr. Nemeth asked how long the facility has been open. The Superintendent said since 2000, but officials held off to get actual utility costs.

Ms. Henson noted it has been the practice of the control board and DLGF to go back two years for appeals.

Motion: Ms. Henson made a motion to deny the new facility appeal due to past practice of the DLGF. Mr. Bowen seconded the motion, which carried 4-0.

Scott County School District #2, Scott County: Officials requested approval of a new facility appeal in the amount of \$250,000. The appeal was properly advertised. The tax rate impact of the appeal is \$0.047. Officials requested the appeal due to a new Scottsburg Middle School, which was occupied in August 2002. The appeal includes two PT custodians, property and liability insurance, utilities and supplies.

Present for the hearing was Robert Hooker, Superintendent and Steve Nauman, Business Manager.

Comments: The Superintendent spoke about the new facility appeal. The appeal is for a facility that opened two years ago.

Ms. Henson asked about the costs that are being requested. The Business Manager said they are requesting \$40,000 for salaries of two custodians and a position for maintenance/mowing, insurance, utilities and supplies.

Mr. Bowen asked if the facility was occupied in August 2002 and school officials replied yes. Mr. Bowen said he would have to vote no out of consistency.

Mr. Roberson asked about the maintenance/summer cleaning position. School officials said the request is for \$20,000 for a maintenance/mowing position. There are 40 acres at the facility that will require additional upkeep.

Mr. Nemeth asked if a company would be responsible for this and the Business Manager said it would be a school employee.

The Superintendent explained they are returning this year after making a technical error last year. They did not advertise on the excessive levy appeal line as required by statute last year and were advised to appeal again this year.

Ms. Henson asked about the supplies request. The Business Manager said \$16,700 has been spent for items such as wax and cleaning supplies. Equipment has been purchased from the Capital Projects fund.

Motion: Mr. Nemeth made a motion to approve a new facility appeal in the amount of \$250,000. Mr. Roberson seconded the motion, which favorably carried 4-0.

Whitley County Consolidated School Corporation, Whitley County: Officials requested a new facility appeal in the amount of \$125,000. The appeal was properly advertised. The tax rate impact of the appeal is \$0.0139. The appeal is for the new Little Turtle Elementary, which opened in August 2004. The request includes one FT custodian and a PT custodian, property services, utilities and supplies.

Present for the hearing was Anthony Zickgraf, Business Manager.

Comments: The Business Manager spoke about the new facility appeal. A new K-5 elementary school has replaced the former 23,000 square feet facility. Officials relocated the elementary school to the population center. Officials are requesting the appeal for the difference of square footage between the two buildings. Officials request one full-time and one part-time custodial position as well as utilities.

Mr. Nemeth questioned one custodian for 63,000 square feet. The Business Manager said they are moving some current custodians to this facility.

Ms. Henson asked how much area a custodian covers and the Business Manager said 18,000 to 20,000 square feet. Ms. Henson asked what items were included in the supplies request and the Business Manager said cleaning supplies. Ms. Henson asked what the \$15,080 represented under building maintenance. The Business Manager said it was for anticipated building maintenance as warranties expire. Ms. Henson asked if it included salaries for maintenance staff and the Business Manager replied no.

Motion: Mr. Roberson made a motion to approve a new facility appeal in the amount of \$125,000. Mr. Bowen seconded the motion, which favorably carried 4-0.

MSD of Wayne Township, Marion County: Officials requested a new facility appeal in the amount of \$1,493,800. The appeal amount advertised was \$1,493,500. The tax rate impact of the appeal is \$0.0453. Officials requested the appeal for five sites. Bridgeport Elementary, a new facility occupied in July 2004, has a requested amount of \$469,280. The appeal includes salaries, property services and utilities. Garden City Elementary has an addition of 33,000 square feet occupied in August 2004 and an appeal amount of \$108,425. The appeal request includes salaries, property services and utilities. Maplewood Elementary has an addition of 18,579 square feet that was occupied in August 2004 and an appeal amount of \$60,825. The appeal request includes salaries, property services and utilities. South Wayne Junior High has an addition of 108,581 square feet and an appeal amount of \$535,482. The appeal request includes salaries, property services and insurance. The Ben Davis Freshman Center is a new facility to be occupied in August 2005 and an appeal amount of \$319,788. The appeal request includes salaries, property services and utilities. All facility requests are for 12 months of costs except the freshman center, which is for the first five months.

Present for the hearing was Dr. Terry Thompson, Superintendent and Dennis Tackitt, Chief Financial Officer.

Comments: The Superintendent spoke about the new facility appeal. The appeal covers five facilities that are part of phase two of a corporation-wide building project. Bridgeport Elementary School is an additional facility that was opened in July 2004 and is a full year appeal request. Garden City Elementary has additional square footage that was occupied in July 2004 and is a full year appeal. Maplewood Elementary has additional square footage that was occupied in July 2004 and is a full year appeal. South Wayne Junior High has additional square footage that was occupied in July 2004 and is a full year appeal. The Ben Davis Freshman Center is a new facility that opened in July 2005 and officials are requesting five months of operational costs. The utility costs are based on actual costs, as is the property insurance. A custodian is responsible for 20,000 square feet and a maintenance person covers 75,000 square feet. The appeal was advertised properly on the excessive levy appeal line. Taxpayers were informed of the appeal at the 1028 hearing.

Ms. Henson asked what estimate was used in the notice of determination. School officials replied they advertised a cost of \$4.03 per square foot, but are requesting \$3.97 per square foot.

Ms. Henson asked what the total appeal amount advertised was as part of the 1028 notice. School officials replied \$2.1 million and they are requesting around \$1.5 million.

Mr. Roberson asked if there was an advertising discrepancy on the appeal request. Ms. Henson said the budget advertisement had an appeal amount of \$1,493,500.

Mr. Bowen questioned the cost per square foot for utilities of \$0.40 per square foot. The Chief Financial Officer said they are part of a natural gas co-op that gives them group buying capacity. He said they would revisit the Freshman Center estimate next year when they have actual costs known.

Mr. Nemeth asked how much area a custodian covers. School officials said one covers 20,000 square feet and is paid \$30,000. A maintenance person covers 75,000 square feet and is paid \$45,000.

Ms. Henson asked if no supplies or equipment are being requested as part of the appeal. The Chief Financial Officer said they have a sufficient base for supplies and equipment in the construction fund. Ms. Henson asked how many positions in total were being requested. The Chief Financial Officer said he would submit a spreadsheet to Ms. Hemmerle after the meeting.

Motion: Mr. Roberson made a motion to approve a new facility appeal in the amount of \$1,493,500. Mr. Bowen seconded the motion, which favorably carried 4-0.

MSD of Lawrence Township, Marion County: Officials requested a new facility appeal in the amount of \$251,356. The appeal was properly advertised. The tax rate impact of the appeal is \$0.0051. The appeal request involves four facilities. Winding Ridge Elementary was occupied in August 2004, involved 90,000 square feet and is an amount of \$242,167. Crestview Elementary will be occupied in October 2004, involves 3,300 square feet and is an amount of \$4,588. Centralized Kindergarten South was occupied in January 2004, involved 500 square feet and an appeal amount of \$695. Centralized Kindergarten North was occupied in April 2004, involved 25,000 square feet and an appeal amount of \$13,904. The appeal includes costs for salaries, property services, utilities and supplies.

Present for the hearing was Robin Phelps, Chief Financial Officer; Edward Williams, Assistant Superintendent and Larry Amonett, Assistant Business Manager.

Comments: The Chief Financial Officer spoke about the new facility appeal. Officials are requesting the appeal on four facilities. Winding Ridge Elementary was a new facility that was appealed and approved for six months cost last year. Crestview Elementary is being appealed for an amount of \$4,588. The Centralized Kindergarten South has an appeal amount of \$695 and Centralized Kindergarten North is being appealed for \$13,904.

Ms. Henson asked for more detail on the appeal. The Chief Financial Officer said the request includes personnel costs at Winding Ridge Elementary only, one maintenance position and six custodians. Also included in the request are property insurance, utilities and supply costs.

Mr. Nemeth questioned a discrepancy in the appeal amount. The Chief Financial Officer said it should be \$261,356.

Motion: Mr. Bowen made a motion to approve a new facility appeal in the amount of \$261,356. Mr. Roberson seconded the motion, which favorably carried 4-0.

Clark-Pleasant Community School Corporation, Johnson County: Officials requested approval of a new facility appeal in the amount of \$328,470. The appeal was properly advertised. The tax rate impact is \$0.02877. Officials requested the appeal due to the opening of the new Clark-Pleasant Intermediate School, which opened in July 2004, and an addition to Clark Elementary School, which will open in June 2005. The request at the intermediate school includes five custodians, a maintenance position, a PT groundskeeper, property services, utilities and supplies. The total costs were \$517,315, but they were approved for \$250,309 last year and are requesting \$267,006 as the balance of the appeal. Clark Elementary had an addition of 15,798 square feet and will be occupied in June 2005. The amount of the appeal for this facility is \$61,464 and includes a custodian, property services, utilities and supplies.

Present for the hearing was Steve Sonntag, Director of Business.

Comments: The Director of Business spoke about the appeal. The appeal request is for two buildings. The intermediate school has been completed and design costs were lower since it was a proto-typical facility. The appeal amount for the intermediate school is \$267,006. The facility houses grades 5 and 6 and has 36 classrooms. Officials appealed 100% of the costs last year, but were only approved for half of the appeal. The elementary enrollment has increased from 1,958 last year to 2,089 this year. The facility is over 124,000 square feet. Officials request custodial positions, utilities and supplies. A tax rate impact of \$0.028 is expected. The second facility they request an appeal for is Clark Elementary School in the amount of \$61,464. Both appeals were advertised as part of the budget process. The addition was for eight classrooms, expanded the administrative office and improved the entrance for security purposes. The addition accommodates 650 students and some students were moved to the new intermediate school. A subdivision in this elementary school's district has over 900 units. The addition will be completed in the summer of 2005. The tax rate impact of this appeal is just under \$0.01.

Ms. Henson asked if the Clark Elementary School costs represented a full year and the Director of Business replied yes. Ms. Henson said that request would need to be prorated to 7/12, which calculates to an amount of \$35,854.

Mr. Bowen questioned the square footage of the addition at Clark Elementary School. The Director of Business said the correct amount was 15,978 square feet that was listed in the preliminary determination.

Ms. Henson asked about the appeal on Break-O-Day Elementary School. The Director of Business said they decided not to pursue that appeal since the costs were so small.

Motion: Ms. Henson made a motion to approve a new facility appeal in the amount of \$302,860. Mr. Nemeth seconded the motion, which favorably carried 3-0-1. Mr. Roberson abstained from the vote.

Blue River Valley Schools, Henry County: Officials requested approval of a new facility appeal in the amount of \$114,296. The appeal was properly advertised. The tax rate impact of the appeal is \$0.06096. Officials requested the appeal due to an addition to Blue River Valley Jr./Sr. High School of 31,300 square feet to be occupied in November 2004. The request includes a custodial position, a PT maintenance position, property services, utilities and supplies.

Present for the hearing was Stephen Welsh, Superintendent.

Comments: The Superintendent spoke about the new facility appeal. The appeal is for the renovation and addition to the junior/senior high school. They added five classrooms, a new auxiliary gymnasium with seating for 500 and a stage, locker rooms, two restrooms and a weight room. The project included converting the heating and cooling system to a geothermal system. Officials are requesting a part-time custodian and a maintenance position. The maintenance position would also be assigned custodial duties as well. Officials do pay for 403(b) plan on these positions, but that was left out of the appeal request. Additional costs requested include property insurance, contracted services, maintenance of the new gym floor, supplies and utilities. The insurance quote for 2005 showed an increase of \$10,000 for workman's compensation coverage.

Motion: Mr. Roberson made a motion to approve a new facility appeal in the amount of \$114,296. Mr. Bowen seconded the motion, which favorably carried 4-0.

Noblesville Schools, Hamilton County: Officials requested approval of a new facility appeal in the amount of \$62,540. The appeal was properly advertised. The tax rate impact of the appeal is \$0.00295. Officials requested the appeal due to an addition of 6,600 square feet at the high school that was occupied in August 2003. Officials filed the appeal in 2003 too late and were advised to return in 2004. The request includes a custodial position, property services, utilities, supplies and equipment.

Present for the hearing was Paul Kaiser, Assistant Superintendent.

Comments: The Assistant Superintendent spoke about the new facility appeal. The addition at the high school was a 6,600 square foot cafeteria. Officials appealed for this last year, but filed too late. The request is for a custodian, utilities, supplies and insurance. The appeal amount is \$62,540.

Motion: Mr. Nemeth made a motion to approve a new facility appeal in the amount of \$62,540. Mr. Bowen seconded the motion, which favorably carried 3-0-1. Mr. Roberson abstained from the vote.

Adjournment: There was no further business to discuss and the meeting was adjourned.